

DOCKET

Of the Lincoln Circuit Court
NOVEMBER TERM, 1912.

Wednesday, Third Day

- 1—Commonwealth vs W. J. Edmiston, No. 1.
- 2—same vs same No. 2.
- 3—same vs Will Lee.
- 4—same vs Coleman Traylor etc.
- 5—same vs John Henry
- 6—same vs E. Brown etc.
- 7—same vs E. Brown.
- 8—same vs J. E. Portman
- 9—same vs William Murray
- 10—same vs Thos. Hicks etc.
- 11—same vs Dave Hicks
- 12—same vs Londo Dowell
- 13—same Anderson Carr, Jr. No. 1
- 14—same vs same No. 2.
- 15—same vs Josh Wilson.
- 16—same vs G. C. Lutes No. 1.
- 17—same vs same No. 2.
- 18—same vs same No. 3.
- 19—same vs Sam O. Hoeker
- 20—same vs Mat Reed, No. 1
- 21—same vs same No. 2
- 22—same vs Chas. Baughman No. 1
- 23—same vs same No. 2
- 24—same vs William Murray No. 1
- 25—same vs Arch Baylor
- 26—same vs John Hayes
- 27—same vs Andy Geisler.
- 28—same vs Geo. Wells
- 29—same vs Penn Williams
- 30—same vs Geo. Settles No. 1
- 31—same vs same No. 2.
- 32—same vs same No. 3.
- 33—same vs same No. 3
- 34—same vs International Harvester Co.

Thursday Fourth Day

- 1—Commonwealth vs Chas. Wood, No. 1
- 2—same vs same No. 2
- 3—same vs Allen Walker.
- 4—same vs W. M. Tinsley
- 5—same vs Clarence Sipples No. 1
- 6—same vs same No. 2
- 7—same vs Will Scholer
- 8—same vs Jas. Davis
- 9—same vs John Cook No. 1
- 10—same vs same No. 2
- 11—same vs Mat Reed, No. 3
- 12—same vs same No. 4
- 13—same vs Quinzie Fredrick
- 14—same vs L. F. Smith No. 1
- 15—same vs same No. 2
- 16—same vs same No. 3
- 17—same vs Time Jordan No. 1
- 18—same vs same No. 2
- 19—same vs James Reid
- 20—same vs E. Brown No. 3
- 21—same vs Alex Johnson
- 22—same vs Luther Brown etc.
- 23—same vs Thos. Chappell
- 24—same vs John Lane.
- 25—same vs Tol Burleson No. 1
- 26—same vs same No. 2
- 27—same vs same No. 3
- 28—same vs same No. 4
- 29—same vs same No. 4
- 30—same vs Thos. Chancellor No. 1
- 31—same vs same No. 2
- 32—same vs William Murray No. 2
- 33—same vs Mrs. William Murray No. 1
- 34—same vs same No. 2
- 35—same vs Vera Sims, No. 1
- 36—same vs same No. 2
- 37—same vs same No. 3
- 38—same vs same No. 4
- 39—same vs Elmer Gastineau
- 40—same vs Fred Curtis
- 41—same vs Ed Patterson
- 42—same vs Mose Berry etc.
- 43—same vs B. P. Martin
- 44—same vs William Lewis
- 45—same vs William Rott
- 46—same vs Pattie Adams

Ordinary Old, Monday First Day

- 1—Glass and Johnson vs J. G.
- 2—A. Horton vs J. U. Hurtzog.
- 3—Richard Foley vs Ira Logan.
- 4—B.D. Holtzclaw vs Wm. Cordier
- 5—W. C. Shanks vs City of Stanford, Ky.
- 6—Crab Orchard Bank. Co. vs A. C. Dunn.
- 7—Jas. McCormack vs C.J. Sipple
- 8—D.C. Burchfield vs Jas. Holman
- 9—Kruener & Son vs Lincoln Co.
- 10—F. M. Hines vs W. M. Ingram.
- 11—Tuscarora Fertilizer Co. vs J. W. Acey.
- 12—Bastin Telephone Co. vs Cumberland Telephone Co.
- 13—Hall Anderson vs J.L. Carpenter
- 14—J. W. Gooch vs etc. vs C. N. O.
- 15—J. T. Edwards etc vs T. B. Edwards etc.
- 16—Leonard Kranz vs F. M. Ware.
- 17—L. G. Gooch & Son vs Hundley Dishon.
- 18—J. R. Russell vs F. Schnitzler.
- 19—Oliver Typewriter Co. vs C. G. Koker.
- 20—S. A. Middleton vs W.P. Logan.
- 21—Ora Brackett vs Modern Brotherhood of America.
- 22—G. T. Proctor vs W. U. Telegraph Co.
- 23—O.G. Speaks vs City of Stanford
- 24—Julia Lockowitz vs A. Ronaker.
- 25—J. A. Robinson vs L. & N. R. Co.
- 26—M. H. Moore vs Geo. Statum.
- 27—Equitable Bank & Trust Co. vs Reed and Dishon.
- 28—Lula McAninch vs M.S. Russell
- 29—W. H. Traylor's exor vs Ashlock & House.
- 30—H. V. Sowder vs E. L. Sowder.
- 31—H. R. Kidwell etc vs L. & N.
- 32—Alvin Padgett vs C.N.O. & T.P.
- 33—Chas Adams vs J. C. Cummins.
- 34—Same vs Lloyd Brock.
- 35—J. K. Banks vs E. H. Ballard.
- 36—A.B.A. Wilson vs Dick Robb & Co.
- 37—W. O. Walker vs L. & N.
- 38—Grover Reed vs C.N.O. & T. P.
- 39—M. R. Carson vs same.
- 40—F. G. Carson vs same.

ORDINARY APPEARANCES

Monday—First Day

- 1—T. W. Jones vs L. & N. Co.
- 2—Annie Bell vs same.
- 3—Hamburg-Bremen Fire Ins. Co. vs W. S. Fish etc.
- 4—Citizens Bank of Rogersville, Tenn., vs Clay R. Coleman etc.
- 5—State Bank & Trust Co. vs M. Taylor etc.
- 6—Joseph Schloschter vs CNO & TP Railroad Co.
- 7—W. E. Perkins vs E. S. and Mack Fisher.
- 8—Security Mutual Life Ins. Co. vs G. D. Florence gdn.
- 9—C. L. Carter vs G. W. Koger.
- 10—Crab Orchard Banking Co. vs Lamar Thompson etc.
- 11—Same vs E. L. Sowder etc.
- 12—Globe Fertilizer Co. vs J. L. Baugh.
- 13—W. F. Francis vs CNO & TP Co
- 14—J. T. Butler vs same.
- 15—White Concentrated Water & Salts Co. vs R. C. White.
- 16—J. H. Pritchett etc vs J. A. Tucker.
- 17—W. H. Traylor's exor vs U. S. Traylor.

EQUITY APPEARANCES

Wednesday—Third Day

- 1—Nichols & Shepherd Co. vs B. G. Russell.
- 2—Barbara A. Faulconberry vs Henry Faulconberry.
- 3—Sylvester Newton etc vs Margaret Newton etc.
- 4—Martha Hubble vs Dink Hubble.
- 5—J. A. Givens vs J. L. Beck.
- 6—Mattie V. Kirby vs City of Stanford etc.
- 7—City of Stanford vs J. M. Phillips etc.
- 8—J. G. Hendrickson vs Mary F. Hendrickson.
- 9—J. G. Carpenter vs City of Stanford.
- 10—B. M. Kennedy vs W. D. Sprinkles.
- 11—John Newell vs Ethel Newell.
- 12—Waynesburg Deposit Bank vs G. A. Richards etc.
- 13—W.B. Hubble gdn vs Ethel Camden etc.
- 14—Ida Hopkins vs Geo. Hopkins.
- 15—S. M. Owens vs W. B. Goode.
- 16—J. R. Edmiston vs Albert Fish.
- 17—Citizens Trust Co. Jeffersonville, Ind., vs J. W. Guest etc.
- 18—W. L. McCarty gdn vs Alice Land etc.
- 19—Mattie Lee vs Thos. Lee.
- 20—Mary E. Ditch vs Conrad Ditch
- 21—F. O. Gooch vs Mary A. Wallace
- 22—Justine Gooch vs Ruth Goode.
- 23—Burton S. Hill vs The Columbia Trust Co.
- 24—Robert Hubble vs Walker Hubble.

OLD-EQUITY

- 1—M. V. Sigler admx vs J. D. Buchanan admx.
- 2—J. T. Leavell gdn vs Allie M. Powell etc.
- 3—Malinda Hays vs John Gray.
- 4—H. J. McRoberts vs J.S. Jackson.
- 5—J. H. Carter vs Wm. Martin.
- 6—W. L. Weller & Son vs John Carpenter.
- 7—G. W. Singleton vs H.H. Logan
- 8—Martin McCormack vs Kate Givens
- 9—Chas. Reed vs Annie Dayton.
- 10—N. B. Hays vs Gale Brackett.
- 11—J.M. Phillips vs Joe Upthegrove
- 12—T. O. Loveland vs F. M. Ware.
- 13—M. V. Sigler vs Wm. Cole
- 14—Fannie Hutchison vs Ruth Jones
- 15—Farmers Home Ins Co. vs E. F. Bailey etc.
- 16—J. R. Edmiston vs S. M. Holmes
- 17—Annie Landy vs Riffe & Jones.
- 18—J. M. Phillips vs Wm. Lackey.
- 19—Annie Napier vs Hendley Napier, etc.
- 20—U. S. Fidelity & Guaranty Co. vs W. J. Edmiston.
- 21—D. M. Lipps hrs. vs D. M. Lipps hrs.
- 22—M. C. Thompson etc vs Berry Howard.
- 23—F. P. Bishop vs Josiah Bishop, admx.
- 24—J. F. Hazelwood vs W.N. Lane.
- 25—J. G. Lane vs J. F. Hazelwood.
- 26—State Bank & Trust Co. vs Dudley Reed.
- 27—W. D. Ramsey vs H. H. Logan.
- 28—W. B. Bryan vs E. Totten etc.
- 29—Willow Springs Distilling Co. vs M. L. Goode.
- 30—Moses Stuart's hrs vs Moses Stuart's hrs.
- 31—Mattie Yocum vs C. C. Smith.
- 32—J. R. Cook vs E. J. Joslin etc.
- 33—G. W. Shelton vs Geo. Hopkins.
- 34—Geo. Burton etc vs Jas. Burton.
- 35—Thos. Johnston vs F. Dishon.
- 36—Gnar Scott & Co. vs W. R. Dillion.
- 37—M. P. Peacock vs Cora Russell.
- 38—Mary Grant vs Aaron Grant.
- 39—John Jackson vs Rich Wilson.
- 40—Annie Stoner vs Robt. Stoner.
- 41—G. W. Carter etc vs Lincoln County.
- 42—Jennie Carpenter vs Dorie Carpenter.
- 43—Central Ky. Carriage Co. vs W. P. Kincaid.
- 44—J. L. Case Threshing Machine Co. vs C. A. Moore etc.
- 45—Lincoln Co. Fiscal Court vs Hustonville & Coffey's Mill Pike.
- 46—Ben Faulconer vs J.C. Cummins
- 47—E. T. Beady vs Jas. Burton etc
- 48—Sallie Adams vs G. M. Adams.
- 49—Jas Foster vs Susie Foster.
- 50—Julia A. Owsley vs W.W. Owsley
- 51—Joe Givens hrs vs Joe Givens hrs
- 52—Ed Aleorn adm vs Eviline Armstrong etc.
- 53—B. G. Taylor vs King's Mtn. Telephone Co.
- 54—A. G. Faulconer vs Dave Burton

- 55—John Petrey vs Geo. Petrey
- 56—Modern Brotherhood of America vs J. F. Grubbs
- 57—Cathern Hodge vs Frank Hodge
- 58—M. C. Delk adm vs Geo. Estes etc
- 59—Willis Logan vs John Vernon
- 60—W. M. Massey vs H. Floyd
- 61—Thos Ferrill's adm vs Thos. Ferrill etc.
- 62—Citizens Bank of Brodhead vs J. H. Dickey etc
- 63—Citizens Bank of Neptune vs J. H. Hutchison.
- 64—Crab Orchard Banking Co., vs Belle V. Dunn.
- 65—Earnest Gibson vs Malissa Gibson.
- 66—John Johnston vs P. L. Elam.
- 67—W. C. Pettus etc vs L. A. Pettus, etc.
- 68—Catherine Warren's hrs vs Mary Warren etc.
- 69—B. G. Gover vs Bettie Williams.
- 70—Minnie Weaver vs Willis Weaver.
- 71—H. Wade's hrs vs H. Wade's hrs.
- 72—Mary Bailey vs Chas. Bailey
- 73—Alfred Pence etc vs Mary S. Warren.
- 74—S. M. Owens vs Trustees McKinney Graded School.
- 75—W. P. Buchanan vs Alice Land etc
- 76—Louisville Tin & Stove Co., vs Garland Singleton.
- 77—J. Y. Robinson vs William Lackey.
- 78—Lula McIninch vs L. M. Bell etc
- 79—C. G. Boone vs Will Goodman.
- 80—W. L. Dishon adm vs L. D. Harney, No. 1
- 81—same vs same No. 2
- 82—Lola Sowder vs Levi Sowder
- 83—Larkin Wells vs Mary L. Carter.
- 84—Arch Scanlan vs James Scanlan
- 85—J. F. Robinson vs Wess Penman etc.
- 86—F. F. Robbitt vs W. D. Ramsey.
- 87—D. A. Pruitt etc vs C. G. Coker etc.
- 88—J. N. Cash vs John Carrollton etc.
- 89—Chas. Robbins vs Geo. Fish.
- 90—Sabra P. Reid etc vs J. D. Eads etc.
- 91—Mary E. Ferrill vs Mary Jane Ferrill

Hansford, W. B.

- Old Equity—66.
- Marlan, Jay.
- Swinebroad, G. B.
- Old Ordinary—30.
- Stone, Geo.
- Old Ordinary—10.
- Shanks, W. H.
- Old Ordinary—4.
- McRoberts P. M.
- Old Equity—3 4 6 11 16 18 22 27 32 35 38 53 57 79 80 81 84 87 89
- Ordinary Old—4 5 7 10 13 14 19 23 26 31 35.
- Ordinary Appearance—8 15
- Equity Appearances 13
- Alcorn, J. W. & K. S.
- Old Equity—8 20 34 52
- Old Ordinary—8 12 14 25 30 32 35 37 38 39 40
- Ordinary Appearances 1 2 5 6 9 11 13 14.
- Equity Appearances—5 6.
- Paxton, J. B.
- Old Equity—2 21 28 30 36 64 68 74 77 85 87.
- Old Ordinary—6 7 17 21 22 23 29.
- Ordinary Appearances—7 10 12 21.
- Equity Appearances—7 10 12 21.
- Saunders J. N.
- Old Equity—9 12 23 31 39 43 73 76 78 92.
- Old Ordinary—3 11 19 21 28 36.
- Burch W. S.
- Old Equity—1 7 33 41 45.
- Old Ordinary—15 21 31 37
- Bobbitt, F. F.
- Old Equity—1 2 3 27 46 48 49 70 82 83 86.
- Old Ordinary—33 34.
- Equity Appearances—8 14 19.
- Harding, Robert.
- Old Ordinary—6 14 32 38 39.
- Ordinary Appearances 2 6.
- Rawlings, J. W.
- Old Ordinary—16.
- Ordinary Appearances 6.
- Puryear, E. V.
- Old Equity 74.
- Old Ordinary—3.
- Ordinary Appearances—6.
- Menefee, John
- Equity Appearances—4 13 24.
- Malone, W. C.
- Equity Appearances—3.
- Owsley, J. S.
- Old Equity—5 50 61 69 87 90.
- Old Ordinary—2.
- Ordinary Appearances—1 3 12 16
- Equity Appearances—9 15 16 17
- M.H. T. J.
- Old Equity 17 24 25 29 58 60 71 88.
- Old Ordinary—18 24.
- Equity Appearances 22.
- Florence G. D.
- Old Equity—10 14 15 17 19 24 25 26 27 29 36 37 40 42 47 51 54 65 67 74 75 76 78 89 90.
- Ordinary Old—1 2 8 9 10 11 16 18 20 32.
- Equity Appearances 11 18 20.
- Bauby, C. C.
- Old Equity—44.
- Equity Appearances—1.
- Ordinary Appearances 4.
- Tomlinson, R. H.
- Old Equity 50.
- Old Ordinary, 20 26.
- Williams C. C.
- Old Equity—60 63.
- Old Ordinary—9 15.

TAXATION OF PUBLIC SERVICE CORPORATIONS.

Goebel Demands Adequate Counsel Be Employed to Push Suits—McCreary's Statement

The question of adequate taxation for the big corporations, which do business in Kentucky is receiving considerable attention just now. Justus Goebel, a brother of Kentucky's martyred governor, is making a fight to have the ideas which were fathered by his brother, twelve years ago—that of making the corporations bear the chief burden of taxation—carried into effect now. Mr. Goebel has written an open letter to Gov. McCreary, the other state officials and the people at large, setting forth his views about the matter. Gov. McCreary has also issued a statement in regard to the matter, both of which are given below:

October 31st, 1912.

To His Excellency, Governor James B. McCreary: to all Administrative and Legislative officers of the State and to all citizens of the Commonwealth who are interested in equal and uniform taxation:

"Tell my friends to be brave and fearless and loyal to the great common people."

These last words of my assassinated brother, William Goebel, have a sacred significance to me and when in September, 1909, I again commenced to take an active interest in our State's affairs, it was not to gain political favor, for there is no office I would have; but it was with hope and confidence that my work would, during the administration of the present state officers, open up an opportunity for Kentucky to take up William Goebel's work where the assassin's bullet had interrupted it, and in that event every department of our government would give thereto by voice and action most positive, vigorous and loyal support.

Relief Must Come.

Necessity for action in the interest of the people has grown as years have passed until it has developed into what is to-day a crying shame and from which relief must come.

Too long, altogether too long, has there been unjust discrimination against the people, unjust and burdensome taxation upon the people, as compared with what has been required to be paid by the big corporations of our State. Corporation lawyers have boasted said the death of William Goebel was a benefit to the corporations. If this was true, the question is, how much longer shall the people be held in bondage because of his death?

God knows the corporations now suing the State have been able to procure (and the word procure is used advisedly) immunity long enough from paying their just share of the taxes.

A hundred million dollar increase in the value of corporation property for taxation opens a new era in the State's affairs, and has awakened the people, and brought them to a realization of what has been done to them, and there will be a further awakening, which will correct abuses equally as great as unequal taxation. A true awakening of the people has come, and henceforth every man who would hold office must be a progressive, and no imitation will satisfy them; they will sweep aside and into oblivion as old chaff any man who hesitates or dares stand in the way of betterment of conditions and improvement in every way for the whole people.

Gross Undervaluation.

No one doubts, had William Goebel been permitted to live, that which was done last month by the Board of Valuation and Assessment would have been done more than a decade ago, and to-day, instead of the large corporations fighting in the courts and by sinister methods, endeavoring to perpetuate unjust and unequal taxation, to throttle the action of this State Taxing Board, the first to act fully in the interest of the people, they would long ago have been paying their just proportion of taxes.

It is very evident that in Kentucky, as in other States, big corporations will never pay a cent more of taxes than they are made to pay. Take the case of the C. & O. R. R. In 1911 this road, on its entire system in Kentucky, paid taxes on a total valuation of only \$9,313,270, whereas the street railway company of the city of Louisville was made to pay on a valuation of \$10,800,000. The C. & O. R. R. in 1901 paid taxes on a franchise valuation of only \$2,171,188, and in 1911 on a valuation of only \$2,743,360, whereas the Board found their 1912 assessment should be \$18,798,630. The C. & O. R. R. in 1901 paid taxes on a franchise valuation of only \$2,171,188, and in 1911 on a valuation of only \$2,743,360, whereas the Board found their 1912 assessment should be \$18,798,630. The C. & O. R. R. in 1901 paid taxes on a franchise valuation of only \$2,171,188, and in 1911 on a valuation of only \$2,743,360, whereas the Board found their 1912 assessment should be \$18,798,630.

The Covington companies in the past paid as little, proportionately, as did most of the above mentioned companies, and without exception all these companies and the two others using wanted the same assessments for 1912 that they had in 1911. The



JUSTUS GOEBEL.

GOV. J. B. MCCREARY.

Kentucky Delegates From State at Large to DEMOCRATIC NATIONAL CONVENTION, BALTIMORE, JUNE, 1912.

Board of Valuation and Assessment based their 1912 assessments on convincing proof of values placed before them, and the assessments are uniformly just and fair, and of the more than four hundred corporations assessed, only seven have protested in the courts, and these are among those that have always proportionately paid the least.

In the last twelve years the State, counties and cities have been robbed, and the word robbed is the only word that fits the case, of more than ten million dollars in taxes.

In the years from 1902 to 1911, inclusive, a period of ten years, there has been an average increase in the franchise assessments of the four large railroads of the State of only 14 per cent yearly, and this almost unbelievable record of astonishingly small increases was made in the ten best years for earnings that the railroads of this country ever saw.

The picture here presented of the previous inadequate franchise assessments is astounding, but when one examines into the situation regarding the tangible assessments made by Railroad Commissions of the properties of six of the corporations now suing the State, the word "astounding" is inadequate and must be supplanted by the word "dumfounding" to state more correctly what the tangible assessment picture actually presents.

Work is Delayed a Decade.

Take the case of the C. & O. R. R. and the records show that the tangible property of this company in 1892 twenty years ago, was assessed at \$8,019,577. In 1911 notwithstanding the extensions made in mileage or road, double tracking of a vast system acquiring much new real estate and probably more than doubling their equipment of engines and cars this company's tangible property was assessed at only \$6,270,270, or 21 1/2 per cent less than in 1892, twenty years ago.

In 1892 the market price of C. & O. stock was around 11 cents, and today the stock of this company is selling at 8 1/2 cents, and the capital stock has been increased to one hundred million dollars. Further comment to show that our state has been robbed is unnecessary. The tangible property of the C. & O. R. R. was assessed in 1890, notwithstanding the great improvements made by the company. The other railroads have been similarly inadequately assessed on their tangible property for many years.

In May, 1910, a prominent official of one of the companies suing, stated that the special interests had in years past controlled the state's taxing boards, and the records apparently prove he told the truth in that instance. He also stated that he would control the present Board of Valuation and Assessment, but in this he has proven an ignominious failure.

Board Acts For People.

To date the people have won, and the Board of Valuation and Assessment, consisting of Henry M. Bosworth, chairman; Tom S. Rhea and C. F. Creelias, has finished its work for 1912, and thank God, for once it has acted in the interest of the people.

Until this year the Board of Valuation and Assessment has been controlled in the interest of the big corporations by some hook or crook, either friendship, political favor rendered or to be rendered, bribery or intimidation, but never before has the state county or city been given what it was rightfully entitled to.

The eight suits that have been brought against the state must be fought through all federal and state courts, and are of vital importance to our people. They involve for the state \$332,395, and for the county and city taxing districts \$823,396, or a total, annually, of \$1,205,791.

The railroad companies, realizing the magnitude of this fight and anxious to win out, not alone from a financial standpoint, but to prevent the great public denunciation that is bound to come in the wake of a victory for the state, are calling up the wonderful array of legal talent that is at their command through the power and influence that comes of the tremendous amount of money represented in their combined capitalization of approximately one billion dollars.

the correct standard and in keeping with the greatness and importance of these cases, which involve, not only \$1,205,791 this year, but millions upon millions in years to come, and if the assessments are upheld, mean to this generation and generations yet unborn in Kentucky, lesser tax to pay, and to the state adequate revenue for every purpose of government, economically conducted.

"Most respectfully yours,
"JUSTUS GOEBEL"

The Governor's Statement

The Governor's statement follows: "The letter of Mr. Justus Goebel, addressed to me and to all administrative and legislative officers of the state, and to all citizens of the Commonwealth who are interested in equal and uniform taxation, has been published generally in the newspapers and contains valuable information and important suggestions. "He was present at the meetings of the Board of Valuation and Assessment, which occupied about five months and must be well-informed on the subjects to which he refers."

"The Board of Valuation and Assessment, consisting of Henry M. Bosworth, State Auditor, Thomas S. Rhea, State Treasurer, and C. F. Creelias, Secretary of State, did their work well and faithfully."

"All persons who have made proper investigation know that corporations in Kentucky have not been paying their just proportion of the taxes, and there has been unjust and burdensome taxation upon the people as compared with what has been required to be paid by the large corporations of our state."

"I am opposed to discrimination, and believe that taxation should be uniform, and the corporations and the people assessed and taxed justly and fairly."

"In my message to the last Legislature, I recommended the passage of eight important bills, and all were enacted into law except the public utilities bill, which gave the Governor authority to appoint an assessment and valuation commission to do what the existing Board of Valuation and Assessment has done; but as the members of that board had not under former administrations been active, I had no knowledge that the existing board would be active until I was assured by the members that they would do their duty and be just and fair, and the public utilities bill was not passed."

"The existing Board of Valuation and Assessment based their 1912 assessment on evidence of the values placed before them at great length, and I am sure they have presented what they believe, after careful examination and convincing proof, are just and fair assessments; and of about four hundred corporations assessed, only eight have protested in the courts."

"The eight suits that have been brought against the State may be contested through the Federal and state courts, and are of great importance to the people and the State treasury. They involve for the state about four hundred thousand dollars, annually, and for the county and city taxing districts about eight hundred thousand dollars annually, or a total of about one million two hundred thousand dollars."

"When the present administration came into effect, less than one year ago, the State's indebtedness was more than one million dollars. With just and fair taxation the debt of the State would soon be extinguished; and I regret that important and powerful corporations are resisting the action of the Board of Valuation and Assessment and endeavoring to perpetuate taxation which their own admissions show to be unjust and unequal."

"If the corporations, which have instituted suits persist in their efforts, the State of Kentucky and the cause of the taxpayers should be defended in the courts by counsel in every way well-equipped, and by all the attorneys that may be needed to meet and cope with the many able attorneys who instituted the suits."

"I have perfect confidence in the State's interests of Attorney General Garnett and his three assistants and also in the able and well-equipped attorney, Mr. Rich, who, by request of the Attorney General, in writing, I have employed; but I will be pleased to appoint another attorney, or two others, if the Attorney General, in writing, should ask me to do so, as under the law, I cannot employ counsel to represent the state without his request."

"Subsection 5 of sections 112-15 (article 2, page 218) of the Kentucky Statutes provides:

"The Attorney General and his Assistants shall attend to all litigation and business in or out of the state, required of him or them under this act, or other existing law or laws hereinafter enacted, and also any litigation or business that any State officer may have in connection with or growing out of his official duty, and no State officer, board of trustees or the head of any department or institution of the State shall have authority to employ or to be represented by any other counsel or attorney at law, unless an emergency arises, which, in the opinion of the Attorney General, requires the employment of other counsel, in order to properly protect the interest of the Commonwealth, in which event the Attorney General shall, in writing, set forth reasons for such employment."

(Continued on Next Page.)